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Executive summary

Note by the Secretariat

Addendum

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II. Executive summary

Greece

1. Introduction: Overview of the legal and institutional framework of Greece in the context of implementation of the United Nations Convention against Corruption

Greece signed the Convention on 10 December 2003. It was ratified by Parliament on 21 May 2008 and signed by the President of the Hellenic Republic on 9 June 2008 in Law 3666/2008 (Government Gazette A 105/10.6.2008). Greece deposited its instrument of ratification with the Secretary-General of the United Nations on 17 September 2008.

Generally accepted rules of international law and international conventions, when ratified by an act and in effect, form an integral part of Greece's domestic law and override any other contrary provision of domestic law (article 28 Constitution). The Convention ranks high among statutory instruments, just below the Constitution but above other laws.

Relevant institutions in the fight against corruption include, notably: the Ministry of Justice, Transparency and Human Rights, Public Prosecutor's Office, the Financial and Economic Crime Unit, the Hellenic Police and the Independent Authority for Combating Money Laundering.

2. Chapter III: Criminalization and law enforcement

2.1. Observations on the implementation of the articles under review

As a cross-cutting observation concerning the implementation of chapter III, the reviewers note the plethora of laws in Greece that leads to complexity of administration. Greece has taken measures to address this, including Law 4254/2014, which is designed to harmonize fragmentation in the Criminal Code and to close legal gaps.

Bribery and trading in influence (arts. 15, 16, 18 and 21)

Articles 235 and 236 of the Criminal Code (CC), respectively cover passive and active corruption of public officers. Passive and active corruption of judges is penalized in article 237 of CC. Articles 159 and 159A address passive and active corruption of political functionaries.

Active and passive corruption of foreign public officers is also provided for in articles 235 and 236 CC.

Article 237A as amended by Law N4254 dated April 7, 2014 and modified by Law No. 4258 dated April 14, 2014 criminalizes passive and active trading in influence.

Article 237B CC, amended by Law N4254 and modified by law number 4258, criminalizes active and passive corruption in the private sector.

Money-laundering, concealment (arts. 23 and 24)

Law 3691/2008 addresses the prevention and suppression of money-laundering and terrorism financing. Article 2 of said law defines the constitutive elements of money-laundering and covers the conversion, transfer, concealment, disguise, acquisition, possession and use of property or products derived from crime.

However, article 45(g) of CC limits the penalty for money-laundering to the one imposed for the commission of the predicate offence except in respect of bribery offences or where the perpetrator exercises such activities professionally, is a recidivist, or is part of a criminal organization (article 45(1)(h)).

Article 2, paragraph 2 (e) of Law 3691/2008 criminalizes acts of association and conspiracy to money-laundering, and the general provisions of the CC on participation and attempt also apply.

Article 3 of Law 3691/2008 is partially in conformity with article 23(2)(b) of the Convention insofar as there are some Convention offences that are not predicate offences to money-laundering.

Foreign predicate offences are covered, subject to dual criminality (article 2 of Law 3691/2008). A person may be sentenced for both money-laundering and the predicate offence.

Greece furnished copies of its anti-money-laundering legislation to the United Nations on 22 April 2015.

Greece's legislation criminalizes concealment in Law 3691/2008 and in article 394 CC.

Embezzlement, abuse of functions and illicit enrichment (arts. 17, 19, 20 and 22)

Greece's legislation covers embezzlement (article 375 CC). The "embezzlement" of immovable property is covered under related offences, including the broad infidelity offence (arts. 256 and 390 CC). Moreover, articles 257 and 258 CC criminalize the exploitation of entrusted assets and embezzlement committed by public officials.

Article 259 CC criminalizes abuse of official duty. It is considered a crime that a public officer intentionally violates his service obligations to obtain undue advantages for himself or others.

Greek legislation does not define illicit enrichment as a criminal offence. Nonetheless, Law 3213/2003, recently amended by Law 4281/2014, requires a fairly large category of persons to deliver complete annual declarations of their assets and income under penalty for non-declaration, false declaration, omission or negligence on such declaration.

Article 375 CC criminalizes the illegal appropriation of moveable assets.

Obstruction of justice (art. 25)

Article 228 CC provides that any person who attempts in any way to persuade another to commit the crime of perjury, shall serve a sentence of up to three years in prison. Provisions on inciting bribery are also applicable.

Article 167 CC criminalizes the use of violence or threat to force an authority or public official to execute an act within his capacities or to refrain from a legitimate act.

Liability of legal persons (art. 26)

In addition to the administrative liability of legal persons, Greece has established civil liability in the general provisions of the Civil Code and provisions allowing annulment of contracts.

Article 51 of Law 3691/2008 provides for the liability of legal entities for most corruption offences but does not cover all offences provided for in chapter III of the Convention.

Article 51(4) of Law 3691/2008 provides for the independent liability of legal persons from that of natural persons. However, in practice, administrative proceedings against corporations commence once the notification under article 51(5) of the aforesaid law is made.

Participation and attempt (art. 27)

Articles 45 to 49 CC criminalize participation, including direct accessories, instigation and complicity to commit a crime.

In most cases, articles 42 to 44 CC penalize attempt with a reduced penalty in relation to the completed offence. The CC also provides for the criminalization of preliminary acts.

Prosecution, adjudication and sanctions; cooperation with law enforcement authorities (arts. 30 and 37)

Pursuant to Greek criminal legislation, penalties are fixed in proportion to the gravity of offences, and comprise a range of prison terms, fines and other sanctions. Law 3691/2008 on money-laundering also provides for a series of criminal penalties according to the seriousness of the offence. Repeated offences are considered aggravating circumstances.

Article 62 of the Constitution provides special immunity for members of Parliament, which may be suspended by decision of a plenary session of the Parliament. Article 86 of the Constitution regulates the immunities of the Prime Minister and members of the Government. Article 49 of the Constitution regulates the immunity of the President. Of concern are provisions in the omnibus law addressing, inter alia, the immunity of employees in State-owned companies, staff involved in privatization of assets and others.

Prosecutors are bound by the principle of mandatory prosecution and have only limited discretion not to prosecute where the case appears unfounded and there is no adequate factual basis to proceed.

The Criminal Procedure Code (CPC) establishes the measures that shall be taken on the arrest and release of accused individuals, taking into account the need to guarantee public safety and the appearance of defendants in future proceedings (articles 282 to 304). Procedures relating to parole of sentenced individuals are provided for in articles 105-110A CC.

Greek law has specific regulations on disciplinary sanctions such as suspension and removal of public officials accused of offences. Reassignment to other duties has not been provided for.

In articles 59 to 63, the CC provides for deprivation of civil rights, including disqualification to hold public office, for any convicted person.

Articles 81 and 82 of Law 2776/1999 as well as Presidential Decree 300/2003 provide for the social reintegration of persons convicted of any kind of crime.

The CC, in article 263B, paragraphs 1 to 5, as amended by Law 4254/2014, provides for mitigated punishment of persons who cooperate to detect corruption acts. It also provides for the immunity of certain cooperating offenders before proceedings are initiated. Moreover, Law 2928/2001 provides for physical protection of witnesses and their families previous to the proceedings, as well as confidentiality of their identities for the creation or involvement in a criminal organization.

Protection of witnesses and reporting persons (arts. 32 and 33)

Article 9 of Law 2928/2001 provides protection measures from acts of potential retaliation or intimidation against witnesses, persons who collaborate with the authorities, whistle-blowers and their families. Measures for relocation and resources to testify using communication technologies such as video link are also provided for in the Greek legislation. Victims may become civil parties during the criminal proceedings.

Article 45B CPC, added by Law 4254/2014, provides for protection against unjustified prosecution of persons who cooperate with law enforcement to uncover corruption crimes.

Freezing, seizing and confiscation; bank secrecy (arts. 31 and 40)

Article 46 of Law 3691/2008 and article 238 CC establish the legal regime on the confiscation of proceeds of crime, of assets of an equivalent value or of instruments used or intended to be used in the commission of offences. While this legislation does not appear to cover all corruption-related offences, other Convention offences are covered by the general provision of article 76 CC, which, however, is limited to confiscation of assets from principals or accomplices. The definition of covered property varies across the CC and other legislation.

Laws 3842/2010, 3296/2004, 3691/2008 and 4022/2011 provide a set of measures to allow for the identification, location, freezing and seizure of proceeds or instruments of crime.

Greece has a set of measures at its disposal to manage frozen, seized or confiscated assets.

Law 3691/2008, Law 3213/2003 and the CC address seizing and confiscation of transformed, converted or mixed assets, as well as income or benefits derived therefrom. Laws 4022/2011, 3691/2008, 3932/2011 and the CPC, among others, forbid appealing to bank secrecy within a legal procedure.

Statute of limitations; criminal record (arts. 29 and 41)

In Greece, the prescription period is 15 or 20 years for felonies, five years for misdemeanours and two years for petty violations. Suspension of the prescription period is provided for in the CC and the CPC.

Greece is party to a number of international agreements relating to the exchange of data on criminal records, including several agreements on mutual legal assistance. This information may be taken into account in the investigation of corruption cases.

Jurisdiction (art. 42)

Article 5 CC provides jurisdiction for crimes committed within the Greek territory, including offences committed by foreigners in Greece. Greek vessels and aircraft are also part of Greek territory.

Jurisdiction also applies to crimes committed by Greek citizens abroad (article 6 CC) and offences committed abroad by foreigners against Greek nationals (article 7 CC) if the double criminalization principle is satisfied.

Greece recognizes foreign criminal decisions, and its jurisdiction applies to Greek nationals and other persons found guilty abroad (article 11 CC).

Consequences of acts of corruption; compensation for damage (arts. 34 and 35)

Law 2957/2001 provides for the annulment of legal acts in cases of corruption. It also provides that any person has the right to demand compensation for damages in addition to the annulment of the legal act in cases of corruption. Law 4271/2014 further provides for the exclusion of bidders found guilty of corruption.

Specialized authorities and inter-agency coordination (arts. 36, 38 and 39)

Greece has established various specialized institutions responsible for fighting corruption through law enforcement, including the public Prosecutor against Corruption, the Financial and Economic Crime Prosecutor, the Financial and Economic Crime Unit, the Greek Financial Police, the General Inspector of Public Administration, Inspectors-Controllers body for Public Administration and the financial intelligence unit.

The specialized institutions engage in a variety of coordination mechanisms among themselves and with the judicial and investigative authorities. Article 37, paragraph 2 CPC establishes an obligation of Greek public officials to report crimes of which they become aware during the exercise of their duties.

Greek legislation provides for cooperation between national investigating and prosecuting authorities and entities of the private sector, in particular financial institutions.

Article 40 CPC obliges all persons who become aware of a crime to report the matter to the public prosecutor or any law enforcement authority. However, the failure to fulfil this obligation is not sanctioned.

2.2. Successes and good practices

- The supervisory concept built into the bribery offence, covering supervisors who fail to prevent the commission of offences by supervised persons (arts. 235(4) and 263(3) CC).
- The undue influence at the base of the punitive function of the offence of trading in influence (art. 237A CC).

- Disciplinary offences that encompass a wider range of conduct than criminal acts referred to in paragraph 8 of article 30 of the Convention.

2.3. Challenges in implementation

Although Greece has established a solid criminal justice system and implements a large number of the provisions of the Convention, the reviewers identified a few challenges in implementation or grounds for further improvement. It is recommended that:

- Greece continue its efforts to simplify the legal and administrative framework, as already largely done by Law 4254/2014, in light of the plethora of applicable laws leading to a complexity of administration.
- Greece take steps to collect more detailed statistics on the implementation of anti-corruption measures across institutions.
- In respect of money-laundering (article 23), the penalty be established independent of the sanctions for the predicate offence for Convention offences not involving bribery; and all Convention offences qualify as predicate offences in respect of article 3 of Law 3691/2008.
- Greece address the administrative liability of legal persons for all Convention offences; amend article 51(5) of Law 3691/2008, which provides for the Minister of Justice, Transparency and Human Rights to be involved in the determination of administrative penalties; and ensure that its legislation, as well as its interpretation and application, provides for the liability of legal persons irrespective of the criminal liability of natural persons involved. Moreover, Greece should ensure that proceedings against legal persons can be instituted in the absence of criminal charges against natural persons (article 26).
- Greece remove the special statute of limitations protecting ministers whereby, after two legislative sessions, a minister can no longer be prosecuted and consider taking measures to address delays in the administration of justice (article 29).
- Greece amend article 99 CC, which allows the discretionary conversion of 1-3 year sentences to a fine (article 30, paragraph 1).
- Greece revise the scope of immunities and parliamentary privileges, as well as the measures for their suspension, in line with article 30, paragraph 2 of the Convention, including in particular the adoption of the proposed amendment to article 86 of the Constitution.
- Greece consider adopting measures to provide for the reassignment of public officials accused of corruption-related offences; and adopt measures to enhance the efficiency of removal and suspension of such officials (article 30, paragraph 6).
- Greece consider adopting measures to fully implement paragraph 7(b) of article 30 of the Convention.
- Noting that not all Convention offences qualify for purposes of confiscation under article 46 of Law 3691/2008 and article 238 CC, and further that article 76 CC is limited to confiscation of assets belonging to principals or

accomplices, Greece ensure that all offences are included among the offences subject to the measures in article 31, regardless of the ownership of the property involved.

- Greece consider harmonizing the relevant definitions of property subject to confiscation and ensure that all property referred to in article 31 of the Convention are taken into account.
- Greece continue to strengthen the administration of frozen, seized and confiscated assets (article 31).
- Noting that the Greek legislation has measures in place addressing the protection of witnesses, experts and informants in corruption cases, but does not cover all Convention offences, Greece strengthen applicable witness protection measures, and conduct awareness-raising of the new legislation and available protections (article 32). The same recommendations are applicable to the protection of reporting persons, especially in the private sector (article 33).
- Greece consider establishing a national debarment or blacklisting register to reinforce the existing procedures (article 34).
- The financial intelligent unit ensure that statistics on suspicious transaction reports (including by offence/region) are collected; indications by the financial intelligence unit that this will be done in 2015 are welcome (article 36).
- Greece may consider entering into relevant protection agreements under article 37(5).
- Greece enhance coordination among relevant agencies, clarify mandates in light of competing priorities, and establish a consistent practice of sharing case related information among institutions (article 38).
- Greece consider continuing to enhance cooperation between investigating and prosecuting authorities and entities of the private sector so that the reporting of corruption becomes systematic in practice (article 39).

3. Chapter IV: International cooperation

3.1. Observations on the implementation of the articles under review

International treaties are transposed into Greek law through the adoption of domestic legislation, or, in the case of European Union legislation, by presidential decree or ministerial decision. According to the presumption principle, Greek law is presumed to be in accordance with Greece's international law obligations. Conversely, domestic law and the principle of reciprocity are applied when no multilateral or bilateral treaty, convention or agreement exists.

Extradition; transfer of sentenced persons; transfer of criminal proceedings (arts. 44, 45 and 47)

The extradition system in Greece relies on several bases. Usually, the European Convention on Extradition of the Council of Europe of 1957 (Law No. 4165/1961) is used. Basic rules on extradition are contained in articles 436-456 CPC, which are generally applicable also where there is a convention, unless they are in conflict with it. If there is no treaty in place, Greece applies the principle of reciprocity.

Greece is party to a number of bilateral and international agreements and also considers this Convention as a basis for extradition.

Greece applies the dual criminality principle and a two-year minimum imprisonment term for offences to be extraditable (article 437 CPC), except under the European arrest warrants framework for offences punishable by deprivation of liberty for at least three years (article 10(2), Law No. 3251/2004) and in relation to European Union member States in respect of offences punishable under the laws of both requesting and requested States by at least one year (article 2, Law 4165/1961). According to article 437 CPC, in cases of multiple crimes extradition is permitted for all acts, if one of them satisfies the minimum imprisonment term. Extradition is limited to the extent that Greece has not fully criminalized some offences under the Convention.

Greece has reportedly received no extradition requests and has dealt with no extradition cases for Convention offences during the last three years.

Greece applies mandatory grounds for refusal, such as the non-extradition of its nationals (article 438 CPC), but will prosecute nationals in appropriate cases (e.g., Article 6, Law No. 4165/1961). Greece does not recognize the conditional extradition of its citizens, except as provided in the execution of European arrest warrants (article 13, Law 3251/2004).

Greece will not extradite a person, inter alia, if the request concerns a political, military, fiscal or press offence, was made for political reasons, or if the act is not punishable or prosecution or execution of the sentence is precluded; extradition will also be refused if the prosecution and punishment of the crime come within the jurisdiction of the Greek courts (article 438 CPC).

Article 438(c) CPC specifically precludes extradition for offences classified as fiscal under Greek law, although the matter is satisfactorily addressed with respect to countries that have ratified the Schengen Agreement (article 63, Law No. 2514/97).

Except in the case of European arrest warrants, Greek law does not expressly prohibit extradition on the grounds that the request was to prosecute or punish a person on account of gender or ethnic origin; however, case law was provided (by the Court of Appeal of Eastern Crete) where extradition was refused on grounds that the requested person risked being prosecuted due to racial, religious, political or ethnic views (see also the Strasbourg case of *Radu v. The Republic of Moldova*, Judgement No. 50073/07, of 15 April 2014).

Fair treatment protections are in place, including under European Union directives on the right to interpretation and translation in criminal proceedings (No. 2010/64/EU) and on the right to information in criminal proceedings (No. 2012/12/EU), incorporated into the Greek legal order by Law No. 4236/2014.

The European arrest warrants and bilateral treaties (United States of America; Mexico) provide for expedited extradition procedures. Law No. 4022/2011, which establishes the public prosecutor on corruption and refers to the trial of public officials for corruption offences, could also extend to expedite cases.

Greek legislation provides for a consultation process before extradition is refused (article 444 CPC; article 13, Law No. 4165/1961).

Greece is party to several bilateral and multilateral agreements on the transfer of prisoners, including the Council of Europe Convention on the Transfer of Sentenced Persons. There have been numerous case examples, mainly based on the aforementioned Strasbourg Convention.

Mutual legal assistance (art. 46)

Greece has bilateral mutual legal assistance treaties in force with 14 countries. Ten other bilateral mutual legal assistance treaties are no longer in use because international cooperation with those countries is based on the 1990 Convention applying the Schengen Agreement or the European Convention on Mutual Assistance in Criminal Matters (1959 Convention). Greece considers this Convention as a basis for mutual legal assistance.

In the absence of a treaty, domestic law is applied on conditions of reciprocity (article 28, Constitution). In such cases, Greece can provide mutual legal assistance under articles 457-461 CPC.

Dual criminality is a fundamental principle for the provision of mutual legal assistance. Thus, the Minister of Justice, with the consent of the competent council of appeals judges, may refuse an incoming request for mutual legal assistance if the underlying offence is not extraditable (article 458(3) CPC), including on the grounds of dual criminality. An important exception are the 32 categories of offences in the European arrest warrant. Supreme Court jurisprudence confirms that in verifying dual criminality, consideration is given to the relevant conduct rather than the strict terminology of offences. Nonetheless, the need to find an appropriate legal basis for addressing requests is one of the main reported sources of delay.

There are no provisions in the Greek legislation providing that assistance will not be refused on the ground that the offence involves fiscal matters.

Greece may provide mutual legal assistance in cases involving legal persons, provided there is an offence and criminal proceedings are under way in another State.

Greece has received 14 requests related to Convention offences during the last three years. The majority of incoming and outgoing requests are satisfied, including all corruption-related requests addressed to Greece.

Banking secrecy may only be lifted for felonies under the Greek penal law, including the most serious but not all Convention offences. Fixed case law has been established regarding such matters (Judgement No. 27/2011 by Katerini Magistrate Court sitting in council).

Regarding the procedure for mutual legal assistance, there are three main avenues for executing requests:

(1) For countries that have not incorporated the Schengen Agreement into their domestic law, the request for mutual legal assistance is transferred from the Ministry of Justice through the locally competent Prosecutor of the Court of Appeal to the investigating officer who executes the request. The response is transferred through the Prosecutor to the Ministry of Justice and to the requesting authority.

(2) For countries that have domesticated the Schengen Agreement, requests may be directly made to the locally competent Prosecutor of the Court of Appeal and the

aforementioned procedure is followed. The response is sent from the prosecutor directly to the foreign requesting authority.

(3) A separate process is in place for requests filed on the basis of article 21, 1959 Convention, which involve prosecution. These are submitted to the Ministry of Justice, which transfers them to the locally competent Prosecutor of the Court of Appeal and the latter to the locally competent Prosecutor of the Court of First Instance, which reviews the case.

The procedure for processing requests, which involves multiple authorities at different stages, is a reported source of delays in providing mutual legal assistance.

Although the types of assistance enumerated in the CPC are limited, the Greek judicial authorities may make use of all modern judicial and technological "tools" under Greek legislation for the investigation of cases (e.g., Article 253A CPC) when executing requests for mutual legal assistance. However, hearings by videoconference are not foreseen in Greek law, with the limited exception of cases involving the United States (article 3, Act 3771/09).

The transfer of prisoners for mutual legal assistance is provided in all bilateral and multilateral treaties and under article 459 CPC.

The competent central authority for mutual legal assistance is the Ministry of Justice. Relevant requests and accompanying documents shall be translated into the Greek language.

The content and format requirements for incoming requests for mutual legal assistance, as well as a limitation on the use of information transmitted through mutual legal assistance, are not enshrined in the legislation or any written procedure or guidance.

Consultations are held before assistance is postponed or refused, and reasons for declining assistance are communicated, as a matter of practice.

Greece addresses the issue of costs of mutual legal assistance through its agreements.

The transfer of criminal proceedings is possible in accordance with Greece's domestic legislation and international treaties, including at the level of European Union member States (article 21, 1959 Convention); case examples were provided.

Law enforcement cooperation; joint investigations; special investigative techniques (arts. 48, 49 and 50)

There are several channels and networks facilitating law enforcement cooperation, including the International Criminal Police Organization (INTERPOL), the European Police Office (Europol), the European Anti-Fraud Office, the European Union Judicial Cooperation Unit, South-East European Cooperative Initiative, and the South-East European Prosecutors Advisory Group. Assistance is also sought and provided by tax authorities, the financial intelligence unit (including through the Egmont Group of Financial Intelligence Units), and the Hellenic Capital Markets Commission. Simplified arrangements are in place for the exchange of information and intelligence between law enforcement authorities of the European Union member States (Presidential Decree 135/2013 transposing European Union Council framework decision 2006/960/JHA), through the Schengen Information System, and

among Europol members through the Secure Information Exchange Network Application.

Greece engages in the exchange of personnel and other experts internationally, including the posting and receiving of liaison officers.

Greece considers this Convention as the basis for mutual law enforcement cooperation. There has been no experience in its application; however, Greece has conducted a joint investigation on the implied legal basis of the United Nations Convention against Transnational Organized Crime in a drug trafficking/money-laundering investigation.

Joint investigations may be conducted on the basis of domestic legislation and Greece's international agreements and arrangements, including Law 3663/2008 implementing European Union Council Framework Decision of 13 June 2002 on joint investigation teams and article 39 of the Convention Implementing the Schengen Agreement of 14 June 1985. Moreover, article 62 of Law 4249/2014 on the reorganization of police forces allows for the formation of joint investigations in serious crime matters.

Greece may conduct special investigative techniques in response to requests for mutual legal assistance (article 253A CPC) and on the basis of reciprocity, as well as in accordance with international agreements. Such evidence is admissible if the operation was lawfully conducted and procedural safeguards are satisfied.

3.2. Successes and good practices

- The extensive outreach and cooperation that Greek law enforcement authorities display in their cooperation with counterparts at the European level and beyond, including through the provision of technical assistance and sharing of expertise.
- The rapid response of Greek authorities to requests for law enforcement cooperation, including the freezing of financial accounts.
- The high level of awareness exhibited by Greek authorities of the Convention and multilateral conventions as basis for law enforcement cooperation; for example, the Financial and Economic Crime Unit officers are trained specifically in the use of international cooperation tools.

3.3. Challenges in implementation

While Greece interprets its domestic legislation in accordance with international treaties such as the Convention, and notwithstanding the application of the monist system in Greece and the self-executing nature of many Convention provisions, the following steps could strengthen existing anti-corruption measures:

- Continue to ensure that extradition procedures are applied expeditiously.
- Monitor the application of mutual legal assistance in practice in cases of offences involving legal persons and consider legal clarification, if it appears that the involvement of a legal person has actually impeded mutual legal assistance.

- Adopt appropriate measures to address cases where judicial lifting of bank secrecy is requested for misdemeanours.

- Adopt a clear provision providing assurance that dual criminality will not impede the provision of mutual legal assistance in corruption-related cases where the request involves non-coercive measures.

- Adopt measures to address the safe conduct of prisoners transferred for mutual legal assistance and credit for service of their sentence (art. 46(11)).

- Streamline the process for executing requests for mutual legal assistance and maintain statistics on time frames for responding to requests; although the time frames indicated do not suggest inordinate delay, Greece could consider the adoption of relevant guidelines.

- In the context of ongoing domestic reforms and in the interest of greater certainty for non-treaty partner countries, Greece may wish to:

    - Consider adopting specific measures that would permit the authorities to consider enforcing the remainder of a sentence where extradition of nationals is refused, even in the absence of a relevant treaty basis or convention (art. 44(13)).

    - Clarify in its CPC that extradition will not be refused in cases involving both Convention offences and fiscal matters (art. 44(16)); and adopt a corresponding provision for mutual legal assistance (art. 46(22)).

    - Consider specifying in its legislation in more detail, on a non-exhaustive basis, the types of assistance that can be provided for requests for mutual legal assistance that are not based on a treaty (art. 46(3)).

    - Specify the required content and format requirements for requests for mutual legal assistance, beyond the treaties Greece is party to, and consider adoption of relevant guidelines in this regard (art. 46(17)).

    - Adopt measures providing for a limitation on the use of information transmitted through the exchange of mutual legal assistance (art. 46(19)).

    - Specify that reasons shall be given for any refusal of mutual legal assistance (art. 46(23)) and that consultations be held before assistance is postponed or refused (art. 46(26)), including through the adoption of relevant regulations or guidelines.

    - Adopt clear provisions providing for the transfer of persons other than prisoners for purposes of mutual legal assistance (art. 46(27)) and address the issue of costs of mutual legal assistance (art. 46(28)).

- The reviewers welcome indications that a comprehensive programme to digitize justice is under way, which would allow Greek authorities to collect data on the type of requests (e.g. underlying offences), the time frame for responding to requests, and the response provided, including any grounds for refusal.